

EOPP Indian States Data Base

STICERD, London School of Economics

Public Finance Variables

Public finance variables come from the *Public Finance Statistics*, published by the Ministry of Finance, Government of India. The relevant information is also available from the *Report on Currency and Finance* and the *Reserve Bank of India Bulletin*, both published by the Reserve Bank of India.

All variables in '00000 Rs.

Stata Name Of The Variable	Full Name Of The Variable (all in '00000 Rs)	Years Covered	Notes
TOTREV	Total state revenue	1957-92	TOTREV = TOTTAX + NTAXREV
TOTTAX	Total tax revenue	1957-99	TOTTAX = State's own tax revenues + State's Share in Central Taxes
INCTAX	Total Income Tax revenue	1957-92	INCTAX = AGINTAX + PROFTAX + INTAXSH
AGINTAX	State's own agricultural income tax revenue		AGINTAX + PROFTAX = State's own income tax revenue
PROFTAX	State's own profession tax revenue		
INTAXSH	State's share in central income tax revenue		
LANDTAX	Land revenue		
PROPTAX	Total Property tax revenue		PROPTAX = STAMPS + STATESH + Urban Immovable Property Tax
STAMPS	State's own stamps and registration fees		
ESTATESH	State's share in central Estate Duty revenue		
COMTAX	Commodity tax and Duties		COMTAX = State's own total taxes on commodities & services (including SALETAX + CST & STEXC) + EXCSH
SALETAX	General Sales tax		
CST	Central Sales tax		
STEXC	State Excise on commodities and services		
EXCSH	State's share in Central Union Excise Duties		
NTAXREV	Non-tax revenue		NTAXREV = State's own non-tax revenue + GRANTS
GRANTS	Total grants from the central government	1957-99	

TOTEXP	Total revenue expenditure	1957-99	TOTEXP = DEVEXP + NDEVEXP + Compensation and assignments to Local Bodies and Panchayati Raj Institutions
DEVEXP	Total developmental expenditure		<i>Includes</i> SOCEXP
SOCEXP	Social and Community Services expenditure	1972-92	<i>Includes</i> EDUEXP, HLTHEXP and FAMINE
EDUEXP	Education, art and culture, scientific services and research expenditure		
HLTHEXP	Medical, family planning, public health sanitation and water supply expenditure	1957-92	
FAMINE	Relief Expenditure on Natural Calamities		
FOODEX	Food subsidy		
NDEVEXP	Non-developmental expenditure	1957-92	<i>Includes</i> ORGSTATE, STADMIN
ORGSTATE	Expenditure on Organs of State	1972-92	
STADMIN	Administrative services expenditure		
OTHEXP	Other expenditures	1972-92	